



ATTENTION

Probate cases on this calendar are currently under review by the probate examiners. Review of some probate cases may not be completed and therefore have not been posted.

If your probate case has not been posted please check back again later.

Thank you for your patience.

(1) First Account and Report of Successor Trustee and (2) Petition for Allowance of Trustee Fees and Attorney Fees

Age: 16 years		MARK E. OLSON , successor Trustee (Private Professional Fiduciary), is Petitioner.	NEEDS/PROBLEMS/COMMENTS:
		Account period: 07/31/10 – 07/31/12	CONTINUED FROM 02/27/13
		Accounting - \$463,686.15	Minute Order from 02/27/13 states: Ms. Haden is appearing via conference call. Ms. Haden requests a continuance.
Cont. from 013013, 022713		Beginning POH - \$299,055.65	As of 03/21/13, nothing further has been filed in this matter and the following comments remain:
<input type="checkbox"/>	Aff.Sub.Wit.	Ending POH - \$324,340.49	1. Property on hand shows that the trust owns a 2008 Ford Econoline E-250 Van. Automobile Expense shows varying monthly charges from 11/11 – 05/12 for a total of \$16,830.60 for "Van Rental". It is unclear why the trust rented a van when it owned a van. The Court may require more information.
<input checked="" type="checkbox"/>	Verified	Trustee - \$8,911.00 (\$7,799.00 has already been paid per Court order allowing compensation at \$350.00/month. Trustee requests approval for the remaining unpaid portion of \$511.00)	2. Schedule C-2 shows a disbursement to Sawyer Air Conditioning for \$10,900.00 for a HEPA unit for the house, however this item is not shown as an asset of the Trust on the Property on Hand schedule. The Court may require more information regarding this item.
<input type="checkbox"/>	Inventory	Attorney - \$5,112.86 (per itemization and declaration for total fees in the amount of \$4,962.50 consisting of 18.9 hours broken down at .50 hr. @ \$175.00/hr., 7.30 hr. @ \$200.00/hr., 9.40 hr. @ \$300.00/hr., and 1.70 hr. @ \$350.00/hr. plus costs in the amount of \$150.36 for postage, photocopies and faxes)	3. Petitioner is requesting total compensation of \$8,911.00 for the accounting period based on the Court's previous order authorizing \$350/month to the Trustee. Based on the \$350/month the compensation to the Trustee for the 24 month accounting period would be \$8,400.00 not \$8,911.00. Further Schedule C-3 of the accounting reflects disbursements to Mark Olson in varying amounts rather than even monthly payments of \$350.00. The Court may require more information.
<input type="checkbox"/>	PTC	Petitioner prays for an Order:	4. Schedule C-5 reflects reimbursements to Rafael Bustos for various amounts for mileage, vacation expenses, mariachi, 15 th birthday party, clothing, outings, etc. The Court may require more information regarding these reimbursements.
<input type="checkbox"/>	Not.Cred.	1. Settling and allowing the first account as filed;	5. Attorney's request for fees and costs includes costs in the amount of \$150.36 for postage, photocopies and faxes; however, these costs are considered by the Court as part of the cost of doing business pursuant to Local Rule 7.17B.
<input checked="" type="checkbox"/>	Notice of Hrg	2. Ratifying, confirming, and approving all of the acts and transactions of Petitioner as trustee;	
<input checked="" type="checkbox"/>	Aff.Mail w/	3. Allowing reasonable compensation to Petitioner for ordinary services rendered as trustee, in the total amount of \$8,911.00 for the period 07/31/10 – 07/31/12, of which \$511.00 remains unpaid to Petitioner; and	
<input type="checkbox"/>	Aff.Pub.	4. Authorizing and directing trustee to pay Robert T. Haden Professional Corporation, the sum of \$5,112.86 from the trust estate as fees for services rendered from 09/01/10 – 11/20/12.	
<input type="checkbox"/>	Sp.Ntc.		Reviewed by: JF
<input type="checkbox"/>	Pers.Serv.		Reviewed on: 03/21/13
<input type="checkbox"/>	Conf. Screen		Updates:
<input type="checkbox"/>	Letters		Recommendation:
<input type="checkbox"/>	Duties/Supp		File 1 - Bustos
<input type="checkbox"/>	Objections		
<input type="checkbox"/>	Video Receipt		
<input type="checkbox"/>	CI Report		
<input type="checkbox"/>	9202		
<input checked="" type="checkbox"/>	Order		
<input type="checkbox"/>	Aff. Posting		
<input type="checkbox"/>	Status Rpt		
<input type="checkbox"/>	UCC/JEA		
<input type="checkbox"/>	Citation		
<input type="checkbox"/>	FTB Notice		

Petition for Commissions and Fees for the Public Guardian

DOD: 12-4-11		<p>PUBLIC GUARDIAN, Conservator of the Estate, is Petitioner.</p> <p>Petitioner states the final account was heard 5-16-12. An objection was filed, and the Order After Mandatory Settlement Conference was filed 8-16-12.</p> <p>After the order was filed, there was still personal and real property to distribute. Unfortunately, it took significant time by the Public Guardian to get the property distributed. Therefore, this petition is for fees incurred since the end of the last account period. Pursuant to the attached declaration, Petitioner requests compensation for 44.05 Deputy hours @ \$96/hr and 2 Staff hours @ \$76/hr for a total of \$4,380.00.</p> <p>Petitioner states Public Guardian was assisted by County Counsel, but no additional compensation is requested by the attorney.</p> <p>Petitioner anticipates an objection to the conservatorship estate paying these additional fees. Therefore, Petitioner also seeks the Court's instruction as to the source of payment.</p> <p>Petitioner prays for an order as follows:</p> <ol style="list-style-type: none"> 1. The Court approve \$4,380.80 as reasonable compensation for the Fresno County Public Guardian's services; 2. The Court instruct Petitioner as to what amount, if any, to pay from the conservatorship estate for the approved fees; and 3. Other relief be granted that the Court considers proper. 	<p>NEEDS/PROBLEMS/COMMENTS:</p>	
	Aff.Sub.Wit.			
✓	Verified			
	Inventory			
	PTC			
	Not.Cred.			
✓	Notice of Hrg			
✓	Aff.Mail			W
	Aff.Pub.			
	Sp.Ntc.			
	Pers.Serv.			
	Conf. Screen			
	Letters			
	Duties/Supp			
	Objections			
	Video Receipt			
	CI Report			
	9202			
✓	Order			
	Aff. Posting			
	Status Rpt			
	UCCJEA			
	Citation			
	FTB Notice			

Reviewed by: skc
Reviewed on: 3-21-13
Updates:
Recommendation:
File 3 - Foin

Atty Kruthers, Heather H. (for Public Administrator/Petitioner)

(1) First and Final Account and Report of Administrator and (2) Petition for Allowance of Ordinary and Extraordinary Commissions and Fees and (3) for Distribution [Prob. C. 9202; 10800; 10810; 10951; 11600; 11850(a)]

DOD: 07/23/09		PUBLIC ADMINISTRATOR, Administrator, is Petitioner.		NEEDS/PROBLEMS/COMMENTS:	
		Account period: 10/16/09 – 10/10/12		CONTINUED FROM 01/23/13 Minute order from 01/23/13 states: Ms. Kruthers requests a continuance to respond to the objections. The Court is informed that there are communication issues. The Court directs Mr. Janisse and Mr. Magness to contact Ms. Kruthers today to begin communication. As of 03/21/13, nothing further has been filed in this matter.	
		Accounting - \$2,662,040.72			
		Beginning POH - \$2,391,992.13			
		Ending POH - \$109,170.64			
Cont. from 012313		Administrator - \$39,489.54 (statutory)			
	Aff.Sub.Wit.	Administrator x/o - \$27,253.92 (per itemization for 351.24 Staff hours @ \$76/hr. and 1.80 Deputy hours @ \$96/hr. for a total of \$26,867.04 for services provided in the continued management of decedent's business and \$386.88 per Local Rule for the sale of real property)			
✓	Verified	Attorney - \$39,489.54 (statutory)			
✓	Inventory	Attorney x/o - \$4,500.00 (per itemization for 30 hours @ \$150/hr. for services related to the continuation of decedent's business, litigation regarding decedent's spouse claims for support & wages, and participation in settlement negotiations)			
✓	PTC	Bond Fee - \$19,965.33 (ok)			
✓	Not.Cred.	Costs - \$690.00 (for certified copies and filing fees)			
✓	Notice of Hrg	Preliminary Distributions to heirs:			
	Aff.Mail	Jesus Esther Bise - \$1,172,877.80			
	Aff.Pub.	Ruth Rios - \$733,525.38			
	Sp.Ntc.	Petitioner states that the property on hand (\$109,170.64) is not sufficient to pay all of the fees and costs (\$133,388.33). Petitioner requests that the beneficiaries each pay ½ of the outstanding fee balance (\$22,217.69 total) \$11,108.84 each.			
	Pers.Serv.	Petitioner prays for an Order: <ol style="list-style-type: none"> 1. Settling, allowing and approving the final account and all proceedings of Petitioner as Administrator be confirmed and approved; 2. Authorizing the statutory fees to the Administrator and Attorney; 3. Authorizing the extraordinary fees to the Administrator and Attorney; 4. Authorizing payment of the bond fee and costs; and 5. Directing the two beneficiaries pay the outstanding balance of fees. 			
	Conf. Screen	Continued on Page 2			
	Letters				
	Duties/Supp				
	Objections				
	Video Receipt				
	CI Report				
✓	9202				
✓	Order				
	Aff. Posting				
	Status Rpt				
	UCCJEA				
	Citation				
✓	FTB Notice				
		Reviewed by: JF Reviewed on: 03/21/13 Updates: Recommendation: File 5 - Bise			

Objection to First and Final Account and Report filed 01/18/13 by Jesus Esther (Sylvia) Bise ("Objector") states:

1. **Objection 1:** Objector objects to the Administrator's request for extraordinary compensation on the grounds that it fails to comply with California Rule of Court 7.7.02. Specifically, the accounting fails to show the nature and difficulty of tasks performed, the results achieved, or the benefit of the services to the Estate. In the accounting, the Administrator states it, "provided many hours of extraordinary services to continue running the decedent's furniture business." The Administrator only calculates the time for the "first few weeks" and provides a "conservative estimate" of the amount of time spent per week thereafter and states the reasonable fee for running the decedent's business is \$26,867.07. Such statement fails to comply with Rule 7.702 and no extraordinary compensation can be awarded.
2. **Objection 2:** Objector objects to the Administrator's request for extraordinary compensation on the grounds that the Administrator improperly handled Decedent's business, Bise Furniture, and caused loss to the estate. Extraordinary compensation may be awarded to the personal representative for carrying on the decedent's business if necessary to preserve the estate or under court order. Cal Rule of Court 7.703(b)(2); See *Estate of King* (1942) 19 C2d 354, 358. Determining the value of these services is within the power of the probate court. The burden of proof for the need for extraordinary expenses and their extent is on the attorney and the personal representative, even when no objections are filed. *Estate of Fulcher* (1965) 234 Cal.App.2d 710; *Estate of Gopcevic* (1964) 228 Cal.App.2d 280. Objector states that there is no will and no court order for the Administrator to carry on the Decedent's business. Further, running the Decedent's business was not necessary to preserve the Estate. The Administrator took control of the Corporation and marshaled its assets. In doing so, it treated all of the Corporation assets as if they were Decedent's individual assets. This was improper. The only Corporation assets that should have come into the estate were Decedent's shares in the Corporation. Dividends, if any, paid by the Corporation during the course of Estate administration would have been added to the Estate. No such dividends were paid during the course of Estate administration. The Administrator comingled the estate assets with the Corporation assets. This has resulted in loss to the Estate in that it has created excessive administrative costs in the form of compensation and accounting fees and enabled the Administrator to improperly pay for other Estate expenses out of Corporation assets. The appropriate management of a closely held corporation upon the death of a shareholder requires the corporation to call a special meeting and vote to fill the vacancy caused by decedent's death. The personal representative would vote on behalf of decedent's shares and could vote for themselves to fill the vacancy if they are qualified to run the business. In this situation, the business assets would not become part of the estate; rather the shares would be inventoried and any dividends would be added to the estate. When the personal representative lacks the expertise to run the corporation, the personal representative would be under a duty to vote to appoint someone qualified to fill such vacancy. In this case, no special meeting was held and rather than having a vote to appoint someone, the Administrator unilaterally stepped in, without a court order or direction in a will and attempted to run the corporation. Unfortunately for the estate, the administrator was ill equipped to do so. While the Administrator was in charge of the corporation, the business accounting was entirely mismanaged. After the corporation was distributed to objector, she hired James Braun as an accountant for the Corporation. Mr. Braun estimates that it would cost approximately \$30,000.00 in forensic accounting fees to unwind the activity that occurred while the Administrator ran the business. While it was necessary for the corporation to do business to preserve the estate assets, it was not necessary or appropriate for the Administrator to do so given the fact that it was not competent to take such action. Administrator should not be compensated for its work associated with the corporation when it was not necessary for the administrator to perform services to preserve the estate and ultimately caused harm to the estate.

Continued on Page 3

3. **Objection 3:** Objector objects to the approval of the accounting on grounds that the Administrator employed an accountant to perform services that would normally be the Administrator's responsibility as the Administrator did not seek a corresponding reduction in compensation. Ordinary services by a representative include the preparation of the fiduciary accounting. If the representative chooses to employ an agent to perform services that are attributable to carrying out the representative's ordinary duties, the fees for those services will be charged against the representative's ordinary compensation. Preparing the fiduciary accounting is considered part of the representative's ordinary duties; therefore, if the representative hires an accountant to prepare the accounting, the accountant's fees will be paid from the representative's ordinary compensation. *Estate of Billings* (1991) 228 Cal.App.3d 426 (court ordered amounts payable to accounting firm for services normally part of representative's responsibility for ordinary services to be paid by representative from her statutory executrix's fees and reduced her compensation accordingly.) Administrator paid accounting fees in the amount of \$49,396.01. \$39,883.30 of those fees were incurred in connection with the corporation during the time period in which the corporation's accounting records are incomplete and "a mess". It appears the accountant hired by the administrator (Ms. Stevens) was paid for services from February 2011 – June 24, 2011 while failing to perform any accounting services during this time frame. Administrator's compensation should be reduced by the full amount Ms. Stevens was paid in connection with the corporation. Administrator paid Ms. Stevens \$9,485.71 to prepare the estate accounting. Therefore, Administrator's compensation should be further reduced by that amount. The total fees paid to Ms. Stevens is excessive and the administrator should not be awarded compensation where he appointed an agent to perform services and such services were performed poorly at great expense and at great cost to the estate.
4. **Objection 4:** Objector objects to the approval of the Accounting on the grounds that the Administrator fails to provide sufficient information to comply with Probate Code § 1062, which provides that the summary account shall be supported by detailed schedules showing receipts, which show the nature or purpose of each item, the source of the receipt, and the date thereof. The administrator has provided woefully insufficient information. Specifically, the administrator provides for corporation sales from 10/16/09 – 03/15/12 in a single line item which accounts for \$126,955.98. This entry is little more than a "fill" number. Administrator is required to show all receipts individually. This is particularly egregious since the administrator paid an accountant almost \$40,000.00 to track this information so it could be reported on the accounting. This entry is particularly concerning because it occurs during the time period Objector asserts employee embezzlement was occurring. As such, the accounting cannot be approved without providing further information.
5. **Objection 5:** Objector objects to the approval of the accounting on grounds that the administrator fails to provide sufficient information to comply with Probate Code § 1062 in that the administrator provides receipts for various income from 10/16/09 – 03/15/12 which account for \$5,574.41. This entry is little more than a "fill" number. Administrator is required to show all receipts individually. As such, the accounting cannot be approved.
6. **Objection 6:** Objector objects to the approval of accounting on grounds that the administrator allocates disbursements for rental property as a disbursement attributable to the corporation. Objector alleges that all of the disbursements on Schedule D described as "Repairs and Maintenance" associated with the corporation are actually expenses associated with the rental properties owned by the estate and not used by the corporation. The administrator also commingled corporate and rental transaction and activities in the bank account. Therefore, they are miscategorized. Objector requests that the court require the administrator account for each and every entry and confirm what the expenses were used for. This miscategorization is of particular concern because the corporation was distributed to the objector and real properties were distributed to the other beneficiary, Ruth Rios.

Continued on Page 4

7. **Objection 7:** Objector objects to the approval of the accounting on grounds that the administrator has failed to file any fiduciary tax returns. Objector's accounting, Mr. Braun has made repeated requests to see the estates fiduciary tax return. All such requests have been ignored. Objector believes that Ms. Stevens never filed such returns because she never prepared them. Paragraph 9 of the accounting, which is verified by the administrator, states that all California and Federal taxes have been paid. Until proof that the estate has filed is 1041 for each year required, the accounting cannot be approved.
8. **Request for Surcharge for Breach of Fiduciary Duty.** The objections to an account may raise claims of breach of the personal representative's duties, and the objector may seek appropriate redress. (Probate Code § 11001.) The personal representative has a duty to use ordinary care and diligence in controlling, managing, protecting, and preserving the assets and collecting rents, issues, and profits. (Probate Code §§ 9600, 9560.) The Administrator breached its duty of care. An ordinary person does not run a business with such incompetence and significant funds can be lost to embezzlement without noticing and taking corrective actions. This did not preserve or protect the assets of the estate. Further, the records maintained by the administrator make it impossible for the corporation to determine its income and loss because it is not possible to determine the costs of goods sold or the basis in its remaining assets. The estate is entitled to the value of the loss, with interest, resulting from the administrator's breach (Probate Code § 9601). The probate court has broad authority to fashion an appropriate remedy for a breach of duty. Monetary liability arising from a fiduciary's breach of duty may be charged against the fiduciary's compensation (Probate Code § 12205). Objector requests that the fiduciary's statutory compensation be reduced to zero and the administrator be surcharged in amount to be determined at an evidentiary hearing for its breach of its fiduciary duty in the management of the corporation.
9. **Request for cost and attorney's fees under common fund doctrine.** When a benefit has been conferred on an estate by the creation or protection of a common fund, it is possible to seek reimbursement from that fund. *Estate of Stauffer* (1959) 53 Cal.2d 124,132. If objectors objections are granted, the estate will be preserved by preventing unwarranted extraordinary compensation to be paid, the Administrator's statutory compensation will be reduced by the amount paid to the administrator's accountants, and the statutory compensation will be surcharged for Administrator's breach of duty of care. This will protect the estate and create a common fund. Objector should be entitled to reimbursement from such fund.

Objector requests that:

1. The Administrator's request for extraordinary compensation be denied on grounds it did not comply with Rule of Court 7.702;
2. The Administrator's request for \$26,867.04 in extraordinary compensation for running the corporation be denied;
3. The Administrator's statutory compensation be reduced by \$49,396.00, which is the amount paid to the accountants to perform the Administrator's normal duties;
4. The Administrator's Accounting be denied for failure to provide sufficient information on Schedule A;
5. The Administrator's accounting be denied for improperly categorizing disbursements for rental properties as corporation disbursements;
6. The Administrator's account be denied for failing to file the required state and federal tax returns;
7. That the Administrator be surcharged for breaching its duty of care in an amount to be determined at trial; and
8. Objector recover costs and attorney fees (based on the common fund doctrine) from the estate.

Continued on Page 5

Declaration of James P. Braun, CPA/ABV/CFF filed 01/18/13 states:

1. He was hired by Sylvia Bise on 06/24/11 to provide accounting services for Bise Furniture (the "Corporation"). He has been working to file delinquent corporate tax returns for the Corporation. Mr. Braun states that he has been unable to complete the tax filings because he cannot determine the corporate tax basis in its inventory or the cost of goods sold which is a starting point for equity. This is the result of poor bookkeeping by the Corporation's previous accountant, Theresa Stevens, CPA and by the estate administrator, the Public Administrator, who was ultimately responsible for the Corporation.
2. It took many months and multiple requests to obtain the source documents from Ms. Stevens. To date, Mr. Braun states that he still has not received all of the documents requested including the analysis of the shareholder loan account for the Corporation which appears to have been misused.
3. Upon reviewing the source documents which were provided, Mr. Braun states that he is lacking documents in the following areas: inventory, cash, and fiduciary tax filings.
4. The inventory records received contain only a hand written list of inventory at the end of the fiscal years. In addition, no purchase journals were received.
5. In the area of cash, the payments received by the Corporation in cash appear to have been placed in the store cash drawer. Mr. Braun states that he was not provided with the majority of the petty cash logs showing the dates the cash was received and expenses paid from the till. Also, according to daily cash logs, rental income payments were recorded even though the business does not own any rental property.
6. The corporation's financial transactions were managed through the Public Administrator's account. In this account, there are a number of rental transactions commingled with the store operations transactions even though the Corporation owns no rental property.
7. Mr. Braun has not undertaken a forensic accounting to determine whether money was embezzled from the Corporation. However, he is informed that the corporate employees believe that embezzlement occurred. Based on the information he has seen and in his experience in conducting forensic accountings, he estimates such work to cost approximately \$30,000.00.
8. Ms. Stevens was paid for accounting services through the date of her termination on June 24, 2011. The books received from Ms. Stevens had not been updated since February 2011. In addition, Ms. Stevens turned over a large pile of original records that she had never dealt with prior to her termination. It appears Ms. Stevens was paid by the Administrator for services she never performed.
9. Ms. Stevens also ran the rental activity through the Corporation on tax returns. She did this through misusing the shareholder loan account. The misuse of the shareholder loan account begins immediately upon Ms. Stevens being retained by the Administrator.
10. Mr. Braun is aware of no fiduciary tax returns being filed during the course of the administration. He has repeatedly requested copies of such returns, and Ms. Stevens will not provide them. Thus he believes they were never filed.
11. IRS Form 1041 needs to be prepared and filed for the time period Ms. Stevens was the estate's accountant. Mr. Braun does not believe Ms. Stevens ever elected a tax year for the estate. Because Ms. Stevens has provided no 1041, it is believed that no such filings have ever been made by the estate.

**Former Successor Co-Trustees Philip and Debra Hudson's Amended and Final
Account for Accounting Period of 10/19/2004-4/5/2011**

Marjorie C. Hudson Resigned: 10-19-04 DOD: 7-27-12		PHILIP and DEBRA HUDSON , Former Successor Co-Trustees of the HUDSON TESTATMENTARY TRUST dated November 17, 1986 created by MARJORIE C. HUDSON (deceased) on 11-17-85, are Petitioners.	NEEDS/PROBLEMS/COMMENTS: Continued from 1-2-13 Minute Order 1-2-13: Ms. Durost informs the Court that her clients have found a substantial amount of receipts. Matter continued to 4/3/13. The Court directs the Public Guardian to provide the Court at the next hearing some input regarding the subsequent accountings and the potential for surcharge. Ms. Durost is directed to maintain contact with the Public Guardian. <u>As of 3-21-13, nothing further has been filed by Petitioner.</u> <u>Examiner's Note: It is unclear if the "new receipts" mentioned in the minute order are for this account period, which would necessitate amendment. The Court may require clarification.</u> Note: On 3-5-13, the Public Guardian filed a First and Final Account that is set for hearing on 4-24-13. 1. Petitioners request compensation for their services as co-trustees at 1% of the total assets for each year served. The Court may require clarification with reference to Cal. Rules of Court 7.776 (factors for consideration). <u>Update:</u> Declarations filed 3-20-13 by Petitioners waive compensation.
Conf. from 010213			
<input type="checkbox"/>	Aff.Sub.Wit.	History: In the Preliminary and Partial Account heard 11-15-12, Petitioners stated due to the voluminous number of bank accounts utilized during the accounting period and the related bank statements which had to be subpoenaed, collected and line-item reviewed and entry by an accounting assistant, the length of time that Petitioners acted as Successor Co-Trustees, and the very lengthy amount of time which has passed since Petitioners acted as Co-Trustees, Petitioners respectfully request that they be allowed to augment this preliminary accounting and prepare an even more detailed accounting for the Court's review and approval. The Trust nominated Philip Hudson and his wife Debra Hudson (Petitioners) as Successor Co-Trustees should Marjorie C. Hudson die or become unable to act. Marjorie C. Hudson resigned her position as Trustee on 10-19-04, appointing Petitioners as Successor Co-Trustees. On 12-7-09, Palm Village Retirement Community filed a Petition on Marjorie C. Hudson's behalf seeking to have the FRESNO COUNTY PUBLIC GUARDIAN appointed as her conservator. The Public Guardian was appointed as Conservator of her person and estate on 2-9-10; however, Petitioners remained as Successor Co-Trustees of the Trust. On 4-5-11, pursuant to a petition by the Public Guardian, Petitioners were removed as Successor Co-Trustees and the Public Guardian was appointed Successor Trustee.	
<input checked="" type="checkbox"/>	Verified		
<input type="checkbox"/>	Inventory		
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<input type="checkbox"/>	UCC/JEA		
<input type="checkbox"/>	Citation		
<input type="checkbox"/>	FTB Notice		
Amended and Final Account period: 10-19-04 through 4-5-11 Accounting: \$1,005,034.19 Beginning POH: \$492,023.80 Ending POH: \$135,099.98 (residence and household furniture and furnishings only)		SEE ADDITIONAL PAGES	

Page 2

Beginning POH consisted of the residence in Reedley and furniture and furnishings, plus \$356,923.80 in cash and mutual funds.

Receipts total \$513,010.39 and include capital gains, various deposits, dividends, interest, long-term gains, and Social Security income.

Disbursements total \$861,542.07 and are categorized by Petitioners as:

- Accountant Fees (Total \$2,655.00)
- Advance – Phil & Debra (Total \$372,308.11)
- Attorney Fees (Total \$95.99)
- Bank Service Charges (Total \$14,034.83, less refund of \$683.65)
- Cable/Internet (Total \$4,322.31)
- Care Home (Total \$159,663.22)
- Caregiver Expense (Total \$88,400.02)
- Clothing (Total \$15,181.53)
- Doctors (Total \$7,585.00)
- Donations (Total \$40.00)
- Fuel (Total \$1,115.07)
- Furniture and Appliances (Total \$7,249.39)
- Groceries (Total \$10,822.11)
- Health Insurance Supplement (Total \$10,091.65)
- House Remodel/Repairs (Total \$69,391.65)
- Household Supplies (Total \$3,056.75)
- Insurance Expense (Total \$7,001.57)
- Misc Expenses (Total \$4,687.56)
- Opening Balance Equity Total (\$56.33)
- Payroll Tax Expense (Total \$20,230.26)
- Prescriptions (Total 8,686.69)
- Restaurant (Total \$210.11)
- Safe Deposit Box (Total \$90.00)
- Subscriptions (Total \$118.40)
- Taxes (Total \$32,187.51)
- Utilities (Total \$21,282.16)
- Yard Care (Total \$1,662.50)
- **Total: \$861,542.07**

~~**Petitioners allege and believe that just and reasonable compensation for their services would be 1% of the total assets for each year they served as Co-Trustees, and request compensation of \$18,572.95. Petitioners request that advances be offset against compensation.**~~

Update: Declarations filed 3-20-13 by Debra Hudson and Philip Hudson waive compensation.

Petitioners pray that:

1. Notice of hearing of this account has been given as required by law;
2. The Court make an order approving, allowing and settling this Amended Final Account;
3. ~~Petitioners be given an offset against any advances they are adjudged to have received in the amount of \$18,572.95, which is the amount of compensation they would receive as the acting Successor Co-Trustees for the time period of the account;~~
4. That any distribution Mr. Hudson is entitled to as a beneficiary be credited as an advance for any funds Petitioners are adjudged to have used for their personal expenses for the time period of the account; and
5. Such other further relief be granted as the Court considers proper.

(1) First and Final Account and Report of Executor and (2) Petition for Its
Settlement, (3) Allowance of Compensation for Ordinary and Extraordinary
Services, and (4) Final Distribution

DOD: 05/26/11		DONALD TOPPIN , Executor, is Petitioner.		NEEDS/PROBLEMS/COMMENTS: 1. The costs reimbursement requests includes charges for copies, postage and fuel/mileage. Pursuant to Local Rule 7.17B, these expenses are considered by the court to be part of the cost of doing business and are not reimbursable costs. 2. Need Order. Note: Pursuant to Local Rule 7.6.1 A - All orders or decrees in probate matters must be complete in themselves. Orders shall set forth all matters ruled on by the court, the relief granted, and the names of persons, descriptions of property and/or amounts of money affected with the same particularity required of judgments in general civil matters. <u>Monetary distributions must be stated in dollars, and not as a percentage of the estate.</u>
		Account period: 05/26/11 – 01/31/13		
Cont. from		Accounting - \$347,068.45		
	Aff.Sub.Wit.	Beginning POH - \$342,433.90		
✓	Verified	Ending POH - \$200,303.16		
✓	Inventory	(\$197,803.16 is cash)		
✓	PTC	Executor - waives		
✓	Not.Cred.	Attorney - \$8,121.46 (less than statutory)		
✓	Notice of Hrg	Costs - \$213.57 (for copying charges, postage, and fuel charges)		
✓	Aff.Mail	w/		
	Aff.Pub.			
	Sp.Ntc.			
	Pers.Serv.			
	Conf. Screen			
	Letters	09/26/11		
	Duties/Supp			
	Objections			
	Video Receipt			
	CI Report			
✓	9202			
	Order	x		
	Aff. Posting			
	Status Rpt			
	UCC/JEA			
	Citation			
✓	FTB Notice	<p>Distribution, pursuant to decedent's will, is to:</p> <p>Donald Paul Toppin - 100% of residue of the estate</p> <p>Sayoko Nakayama - 100% interest in various jewelry items*</p> <p>*Petitioner states that Sayoko Nakayama's whereabouts are unknown, no response has been received from correspondence sent to her last known address in Japan. Petitioner proposes to purchase the various jewelry items for the appraised value of \$2,500.00 and deposit the funds with the Fresno County Treasurer. If Sayoko Nakayama does not claim the \$2,500.00 within 5 years, Ms. Nakayama will be considered to have predeceased the decedent and the \$2,500.00 would then be distributed to Petitioner.</p>		

Reviewed by: JF

Reviewed on: 03/22/13

Updates:

Recommendation:

File 7 - Toppin

Amended Final Account and Report of Successor Administrator and Petition for Allowance of Ordinary Commissions and for Distribution

DOD: 10-10-11		<p>PUBLIC ADMINISTRATOR, Administrator with Will Annexed, is Petitioner.</p> <p>Account period: 3-26-12 through 1-9-13</p> <p>Accounting: \$8,710.06 Beginning POH: \$ 0.00 Ending POH: \$8,693.70 (cash)</p> <p>Public Administrator (Statutory): \$348.41 Attorney (Statutory): \$348.41 (\$174.20 to County Counsel and \$174.21 to Attorney David Camenson)</p> <p>Costs: \$750.00 (to Attorney David Camenson for reimbursement of Costs: \$435 (filing fee for this petition)</p> <p>Petitioner originally filed a Report of Administrator of Insolvent Estate and Request for Final Discharge on 5-30-12 reporting that there were no assets in the estate. However, beneficiaries later provided information that garnered \$8,710.06 for the estate; therefore, final account is now required.</p> <p>Petitioner states Attorney David Camenson filed a creditor's claim for \$1,505.00 from his representation of the original petitioner in this matter, including \$750 in reimbursable costs. Petitioner proposes to split the statutory compensation with Attorney Camenson and pay \$750.00 for his costs.</p> <p>Distribution pursuant to will: Conrad Jimenez: \$2,276.07 Raymond E. Sandoval: \$2,276.07 David L. Jimenez : \$2,276.07</p>	<p>NEEDS/PROBLEMS/COMMENTS:</p> <p>Note: No Inventory and Appraisal was filed, as the estate was originally thought to be insolvent.</p> <ol style="list-style-type: none"> Petitioner does not state whether notice was given pursuant to Probate Code §9202 to the CA Dept. of Health Care Services or Franchise Tax Board. Notice and Continuance may be necessary. Petitioner requests to pay Attorney Camenson \$750 for reimbursable costs; however, pursuant to the creditor's claim, the reimbursable costs total \$725 (\$395 filing fee plus \$330 publication). The Court may require revised order.
	Aff.Sub.Wit.		
✓	Verified		
	Inventory X		
	PTC X		
✓	Not.Cred.		
✓	Notice of Hrg		
✓	Aff.Mail w		
	Aff.Pub.		
	Sp.Ntc.		
	Pers.Serv.		
	Conf. Screen		
✓	Letters 8-24-12		
	Duties/Supp		
	Objections		
	Video Receipt		
	CI Report		
	9202 X		
✓	Order		
	Aff. Posting		
	Status Rpt		
	UCCJEA		
	Citation		
	FTB Notice X		

Reviewed by: skc

Reviewed on: 3-22-13

Updates:

Recommendation:

File 8 - Jimenez

**Petition for Order Appointing Trustee and Approving Trustee and Approving
Trustee's Proposed Action**

DOD: 05/25/11		RONALD SILVA , successor trustee, is Petitioner.	NEEDS/PROBLEMS/COMMENTS:
		Petitioner states:	
Cont. from		1. He is the duly appointed and acting successor trustee of THE DONNA I. SILVA REVOCABLE FAMILY TRUST, dated 07/30/92, as amended (the "Trust") and is also a beneficiary of the Trust.	
<input type="checkbox"/>	Aff.Sub.Wit.		
<input checked="" type="checkbox"/>	Verified	2. Petitioner seeks the appointment of a trustee for the sub-trust established under the Trust for the benefit of Donna Bunce ("Donna"). The Trust calls for distributions to Petitioner and his brother, Craig Silva, outright and Donna's share is be held in trust until she reaches age 70 with 1/3 of the principal and accumulated income being distributed to her at age 60; 1/3 at age 65 and the remaining 1/3 at age 70. Donna is currently 57 years old.	
<input type="checkbox"/>	Inventory		
<input type="checkbox"/>	PTC	3. The Trust nominates Craig Silva to act as trustee of Donna's sub-trust and nominates the Petitioner if Craig Silva is unable or unwilling to serve as trustee.	
<input type="checkbox"/>	Not.Cred.		
<input checked="" type="checkbox"/>	Notice of Hrg	4. Neither Craig or Petitioner are willing to serve as trustee of Donna's sub-trust and have signed declinations.	
<input checked="" type="checkbox"/>	Aff.Mail		
<input type="checkbox"/>	Aff.Pub.	5. Albert Sheakalee, a long-time family friend, has agreed to serve as trustee of the Donna Silva Bunce Trust and has signed an acceptance of nomination to serve as trustee. Petitioner requests that Albert Sheakalee be appointed trustee of the Donna Silva Bunce Trust.	
<input type="checkbox"/>	Sp.Ntc.		
<input type="checkbox"/>	Pers.Serv.	6. On or about 07/20/12, Petitioner served a Notice of Proposed Action to the beneficiaries of the Trust that he intended to enter into a listing agreement for the sale of the Trust's residential real property. Donna currently resides in the residence and has done so during the administration of the Trust.	
<input type="checkbox"/>	Conf. Screen		
<input type="checkbox"/>	Letters	Continued on Page 2	
<input type="checkbox"/>	Duties/Supp		
<input type="checkbox"/>	Objections		
<input type="checkbox"/>	Video Receipt		
<input type="checkbox"/>	CI Report		
<input type="checkbox"/>	9202		
<input checked="" type="checkbox"/>	Order		
<input type="checkbox"/>	Aff. Posting		
<input type="checkbox"/>	Status Rpt		
<input type="checkbox"/>	UCCJEA		
<input type="checkbox"/>	Citation		
<input type="checkbox"/>	FTB Notice		

Reviewed by: JF

Reviewed on: 03/22/13

Updates:

Recommendation:

File 9 – Silva

7. On 08/31/12, Petitioner's counsel received a written, non-specific objection from Donna to the proposed sale. Since then, no action has been taken by Petitioner in regards to selling the property. Petitioner states that none of the beneficiaries have an interest in co-owning the property and Donna has not advised whether or when she will vacate the property or whether she would like to take the residence as part of a non-prorata distribution of assets to the beneficiaries. Donna is not currently represented by counsel.
8. The residence was appraised by Steven Diebert at \$115,000.00 at date of death.
9. Petitioner now seeks to take action as proposed in his notice of 07/20/12, pursuant to Probate Code § 16503(c). The proposed sale of the residence and distribution of proceeds represents one of the last matters to be handled in this administration. Unfortunately, Donna will not make a decision other than to object to the proposed listing agreement without offering an alternative plan of action or reasonable justification for her objection.
10. Petitioner believes that now is the time to market and sell the residence with springtime approaching. Additionally, the residence presents a potential liability to the Trust, not to mention maintenance and upkeep costs. There is no reason why the residence should not be exposed to the housing market for purposes of a potential sale.

Petitioner prays for an Order:

1. Appointing Albert Sheakalee as trustee of the Donna Silva Bunce Trust; and
2. Approving Petitioner's proposed action of listing the Trust's residence for sale.

Petition for Approval and Confirmation of Sale and Instructions (Prob. C. 16503(c) and 17200)

Age:			NEEDS/PROBLEMS/COMMENTS: <u>CONTINUED TO 4-10-13</u> Per Attorney Request	
DOD:				
Cont. from				
	Aff.Sub.Wit.			
	Verified			
	Inventory			
	PTC			
	Not.Cred.			
	Notice of Hrg			
	Aff.Mail			
	Aff.Pub.			
	Sp.Ntc.			
	Pers.Serv.			
	Conf. Screen			
	Letters			
	Duties/Supp			
	Objections			
	Video Receipt			
	CI Report			
	9202			
	Order			
	Aff. Posting			
	Status Rpt			
	UCCJEA			
	Citation			
	FTB Notice			
				Reviewed by: skc Reviewed on: 3-21-13 Updates: Recommendation: File 10 - Rendion

Petition for Letters of Administration; Authorization to Administer Under IAEA (Prob. C. 8002, 10450)

DOD: 01/20/2013		CHEN LIANG , petitioner requests appointment as Administrator without bond.	NEEDS/PROBLEMS/COMMENTS:
Cont. from		Sole heir waives bond and nominates the petitioner to administer the estate.	
	Aff.Sub.Wit.		
✓	Verified	Full IAEA – o.k.	1. Petitioner, Chen Liang, does not provide her relationship to the decedent.
	Inventory		2. Petitioner, Chen Liang, is not listed on #8 of the petition.
	PTC	Decedent died intestate	3. #8 of the petition does not state the relationship between the decedent and Wang Shu Zhen.
	Not.Cred.		4. Need name and date of death of other parent pursuant to Local Rule 7.1.1D (assuming Wang Shu Zhen is one of the parents of the decedent).
✓	Notice of Hrg	Residence: Fresno	
✓	Aff.Mail	Publication: The Business Journal	
✓	Aff.Pub.		
	Sp.Ntc.	Estimated value of the Estate:	Note: If the petition is granted status hearings will be set as follows:
	Pers.Serv.	Personal property - \$15,000.00	• Friday, 09/06/2013 at 9:00a.m. in Dept. 303 for the filing of the inventory and appraisal <u>and</u>
	Conf. Screen	Real property - \$100,000.00	• Friday, 06/06/2014 at 9:00a.m. in Dept. 303 for the filing of the first account and final distribution.
✓	Letters	Total: - \$115,000.00	Pursuant to Local Rule 7.5 if the required documents are filed 10 days prior to the hearings on the matter the status hearing will come off calendar and no appearance will be required.
✓	Duties/Supp	Probate Referee: Rick Smith	
	Objections		
	Video Receipt		
	CI Report		
	9202		
✓	Order		
	Aff. Posting		
	Status Rpt		
	UCCJEA		
	Citation		
	FTB Notice		
			Reviewed by: LV
			Reviewed on: 03/21/2013
			Updates:
			Recommendation:
			File 11 - Liang

**Petition for Letters Testamentary; Authorization to Administer Under IAEA (Prob. C.
8002, 10450)**

DOD: 6-10-08		<p>CRIS PILEGARD, Son and named sole remaining named co-executor without bond, is Petitioner.</p> <p>Petitioner states Judgment of Final Distribution was entered 12-15-09; however, Executor Donald Pilegard died unexpectedly prior to completing distribution.</p> <p>Petitioner states he believes that all property has been distributed except for cash in bank and brokerage accounts totaling approximately \$8,000.00, which was being retained in order to pay any additional expenses.</p> <p>The appointment of a successor Executor is necessary to pay the expenses, distribute the remaining property, and complete closing of the estate.</p>	<p>NEEDS/PROBLEMS/COMMENTS:</p> <p>Note: Decedent's Will dated 3-22-07 was admitted to probate on 7-14-09.</p>	
	Aff.Sub.Wit.			
✓	Verified			
	Inventory			
	PTC			
	Not.Cred.			
✓	Notice of Hrg			
✓	Aff.Mail			w/o
	Aff.Pub.			n/a
	Sp.Ntc.			
	Pers.Serv.			
	Conf. Screen			
✓	Letters			
✓	Duties/Supp			
	Objections			
	Video Receipt			
	CI Report			
	9202			
✓	Order			
	Aff. Posting			
	Status Rpt			
	UCCJEA			
	Citation			
	FTB Notice			
			<p>Reviewed by: skc</p> <p>Reviewed on: 3-22-13</p> <p>Updates:</p> <p>Recommendation: SUBMITTED</p> <p>File 12 – Pilegard</p>	

Petition for Termination of Guardianship

Age: 8	CORINA DIAZ , mother, is Petitioner.	NEEDS/PROBLEMS/COMMENTS: 1. Need Notice of Hearing. 2. Need proof of service by mail at least 15 days before the hearing of Notice of Hearing with a copy of the Petition for Termination of Guardianship <u>or</u> Consent & Waiver of Notice <u>or</u> Declaration of Due Diligence for: - Jesus Diaz (father) - Rosemary Casarez (paternal grandmother/Guardian) - Guillermo Diaz (paternal grandfather) - Abel Salinas (maternal grandfather) - Rita Salinas (maternal grandmother) 3. Need CI report and clearances – CI to provide.
Cont. from		
<input type="checkbox"/> Aff.Sub.Wit.	Father: JESUS DIAZ	
<input checked="" type="checkbox"/> Verified	Paternal grandfather: GUILLERMO DIAZ	
<input type="checkbox"/> Inventory		
<input type="checkbox"/> PTC	Maternal grandfather: ABEL SALINAS	
<input type="checkbox"/> Not.Cred.	Maternal grandmother: RITA SALINAS	
<input type="checkbox"/> Notice of Hrg	<input checked="" type="checkbox"/>	
<input type="checkbox"/> Aff.Mail	<input checked="" type="checkbox"/>	
<input type="checkbox"/> Aff.Pub.		
<input type="checkbox"/> Sp.Ntc.	Petitioner states that guardianship should be terminated because she is the minor's mother and he wants to live with her.	
<input type="checkbox"/> Pers.Serv.		
<input type="checkbox"/> Conf. Screen	Court Investigator Jo Ann Morris filed a report on – NEED REPORT.	
<input type="checkbox"/> Letters		
<input type="checkbox"/> Duties/Supp		
<input type="checkbox"/> Objections		
<input type="checkbox"/> Video Receipt		
<input type="checkbox"/> CI Report	<input checked="" type="checkbox"/>	
<input type="checkbox"/> 9202		
<input checked="" type="checkbox"/> Order		
<input type="checkbox"/> Aff. Posting		
<input type="checkbox"/> Status Rpt		
<input type="checkbox"/> UCCJEA		
<input type="checkbox"/> Citation		
<input type="checkbox"/> FTB Notice		
		Reviewed by: JF
		Reviewed on: 03/22/13
		Updates:
		Recommendation:
		File 13 - Diaz

Age: 12 Cont. from <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;">Aff.Sub.Wit.</td><td style="width: 50%;"></td></tr> <tr><td><input checked="" type="checkbox"/> Verified</td><td></td></tr> <tr><td>Inventory</td><td></td></tr> <tr><td>PTC</td><td></td></tr> <tr><td>Not.Cred.</td><td></td></tr> <tr><td>Notice of Hrg</td><td style="text-align: center;">x</td></tr> <tr><td>Aff.Mail</td><td style="text-align: center;">x</td></tr> <tr><td>Aff.Pub.</td><td></td></tr> <tr><td>Sp.Ntc.</td><td></td></tr> <tr><td>Pers.Serv.</td><td style="text-align: center;">x</td></tr> <tr><td><input checked="" type="checkbox"/> Conf. Screen</td><td></td></tr> <tr><td><input checked="" type="checkbox"/> Letters</td><td></td></tr> <tr><td><input checked="" type="checkbox"/> Duties/Supp</td><td></td></tr> <tr><td>Objections</td><td></td></tr> <tr><td>Video Receipt</td><td></td></tr> <tr><td>CI Report</td><td style="text-align: center;">x</td></tr> <tr><td>9202</td><td></td></tr> <tr><td><input checked="" type="checkbox"/> Order</td><td></td></tr> <tr><td>Aff. Posting</td><td></td></tr> <tr><td>Status Rpt</td><td></td></tr> <tr><td><input checked="" type="checkbox"/> UCC/JEA</td><td></td></tr> <tr><td>Citation</td><td></td></tr> <tr><td>FTB Notice</td><td></td></tr> </table>	Aff.Sub.Wit.		<input checked="" type="checkbox"/> Verified		Inventory		PTC		Not.Cred.		Notice of Hrg	x	Aff.Mail	x	Aff.Pub.		Sp.Ntc.		Pers.Serv.	x	<input checked="" type="checkbox"/> Conf. Screen		<input checked="" type="checkbox"/> Letters		<input checked="" type="checkbox"/> Duties/Supp		Objections		Video Receipt		CI Report	x	9202		<input checked="" type="checkbox"/> Order		Aff. Posting		Status Rpt		<input checked="" type="checkbox"/> UCC/JEA		Citation		FTB Notice		<p style="text-align: center;"><u>NO TEMPORARY REQUESTED</u></p> <p>MORRIS L. REID and CAROLE DIANE REID, maternal grandparents, are Petitioners.</p> <p>Father: RENE GAONA, JR. – <i>Declaration of Due Diligence filed 01/30/13</i></p> <p>Mother: CHERYL REID – <i>deceased</i></p> <p>Paternal grandfather: RENE GAONA – <i>deceased</i></p> <p>Paternal grandmother: UNKNOWN – <i>Declaration of Due Diligence filed 01/30/13</i></p> <p>Sibling: JONATHAN REID – <i>Consent & Waiver of Notice filed 01/30/13</i></p> <p>Petitioners allege that Morgan has always lived with them with her mother's consent. Morgan's mother has passed away. Prior to her passing, she stated that she wanted Morgan to continue to live with them. Morgan's father is a convicted child molester and his current whereabouts are unknown. According to his parole officer, he has absconded and there is currently a warrant out for his arrest. He has not been a part of Morgan's life because her mother, never allowed him to have contact with her when she found out about his criminal history. Petitioners state that they will continue to protect Morgan.</p> <p>Court Investigator Jennifer Daniel filed a report on – NEED REPORT.</p>	<p>NEEDS/PROBLEMS/COMMENTS:</p> <ol style="list-style-type: none"> 1. Need <i>Notice of Hearing</i>. 2. Declaration of Due Diligence filed 01/30/13 states that the father, Rene Gaona, Jr.'s whereabouts are unknown. If diligence is not found, need proof of personal service at least 15 days before the hearing of <i>Notice of Hearing</i> with a copy of the Petition <u>or</u> Consent & Waiver of Notice for: <ul style="list-style-type: none"> - Rene Gaona, Jr. (father) 3. Declaration of Due Diligence filed 01/30/13 states that the paternal grandmother is unknown and her whereabouts are unknown. If diligence is not found, need proof of service by mail at least 15 days before the hearing of <i>Notice of Hearing</i> with a copy of the Petition <u>or</u> Consent & Waiver of Notice for: <ul style="list-style-type: none"> - Paternal grandmother 4. Need CI report and Clearances. <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Reviewed by: JF</td></tr> <tr><td>Reviewed on: 03/22/13</td></tr> <tr><td>Updates:</td></tr> <tr><td>Recommendation:</td></tr> <tr><td>File 15 - Gaona</td></tr> </table>	Reviewed by: JF	Reviewed on: 03/22/13	Updates:	Recommendation:	File 15 - Gaona
Aff.Sub.Wit.																																																					
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